

**THIRTY-FIFTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

COLFAX, LOUISIANA

Annual Financial Report

For the Year Ended June 30, 2005

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2-22-06

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INDEPENDENT ACCOUNTANT'S REPORT

November 30, 2005

Board of Directors
Thirty-Fifth Judicial District
Indigent Defender Board
Colfax, Louisiana

We have compiled the accompanying balance sheet of Thirty-Fifth Judicial District Indigent Defender Board – General Fund as of June 30, 2005, and the related statements of revenues, expenditures, and changes in fund balance for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements present only the Thirty-Fifth Judicial District Indigent Defender Board's General Fund, which is a component of the Thirty-Fifth Judicial District Court and do not purport to present fairly the financial position of the Thirty-Fifth Judicial District Court as of June 30, 2005, and the changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.



ROZIER, HARRINGTON, & MCKAY
Certified Public Accountants

-Members-

American Institute of Certified Public Accountants • Society of Louisiana, CPAs

THIRTY-FIFTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
A Component of the Thirty-Fifth Judicial District Court
Balance Sheet - General Fund
June 30, 2005

Assets:

Cash and Cash Equivalents	\$ 22,274
Accounts Receivable (Net of Allowance for Doubtful Accounts)	<u>4,572</u>
 Total Assets	 <u><u>\$ 26,846</u></u>

Liabilities and Fund Equity:

Liabilities:

Accounts Payable	\$ -
Payroll Taxes Accrued and Withheld	<u>541</u>
 Total Liabilities	 <u>541</u>

Fund Equity:

Unreserved Fund Balance	<u>26,305</u>
 Total Fund Equity	 <u>26,305</u>
 Total Liabilities & Fund Equity	 <u><u>\$ 26,846</u></u>

See the accompanying accountants' report.

THIRTY-FIFTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
A Component of the Thirty-Fifth Judicial District Court
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund
For the Year Ended June 30, 2005

Revenues:

Court Costs and Fees	\$ 76,165
Fees from Indigents	3,217
State DAF Funds	11,103
Other Revenues	<u>80</u>
Total Revenues	<u>90,565</u>

Expenditures:

Salaries and Benefits	2,691
Professional Services	69,917
Other	<u>5,703</u>
Total Expenditures	<u>78,311</u>
Excess (Deficiency) of Revenues Over Expenditures	12,254
Fund Balance at Beginning of Year	<u>14,051</u>
Fund Balance at End of Year	<u><u>\$ 26,305</u></u>

See the accompanying accountants' report.

Thirty-Fifth Judicial District
Indigent Defender Board
Notes to Financial Statements
For the Period Ended June 30, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Thirty-Fifth Judicial District Indigent Defender Board was established under the laws of the State of Louisiana in order to provide legal representation for indigent people involved in criminal proceedings. The Board receives fees and other costs, which are assessed from persons participating in the judicial process. The Board may also receive fees from indigent defendants, whenever the District Judge determines that fees of this nature are appropriate. The Board is governed by three (3) members who are appointed by the District Court. The Board Members serve without compensation.

The accompanying policies conform to generally accepted accounting principles for governmental units.

Financial Reporting Entity

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the financial reporting entity. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a) The ability of the reporting entity to impose its will on that organization and/or
 - b) The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the reporting entity.
2. Organizations for which the reporting entity does not appoint a voting majority but are fiscally dependent on the reporting entity.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the criteria presented above, the Board is a component of the Thirty-Fifth Judicial District Court. The accompanying financial statements present information only on the fund and account groups maintained by the Board and do not present information of the Thirty-Fifth Judicial District, the general government service provided by that governmental unit, or other governmental units that comprise the financial reporting entity.

Thirty-Fifth Judicial District
Indigent Defender Board
Notes to Financial Statements
For the Period Ended June 30, 2005

Fund Accounting

The accounts of the Board are organized on the basis of funds, which consist of a single general fund. The General Fund is the general operating fund of the Board. It is used to account for all financial resources.

Basis Of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Revenues are considered available if the revenue is collected within 60 days of the year-end. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Inventories of supplies are considered immaterial and are not recorded.

Use Of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Budgets

Budgets are adopted prior to the beginning of each year using the generally accepted basis of accounting. Furthermore, budgets are amended in the manner prescribed by state law.

Cash And Cash Equivalents

Amounts reported as cash and cash equivalents include all cash on hand, cash in bank accounts, certificates of deposit, and highly liquid investments.

Compensated Absences

Personnel policy adopted by the Board does not allow employees to carryover material amounts of vested leave. As a result, no provision for compensated absences is included in the accompanying financial statements.

Encumbrance Accounting

Purchase orders, contracts, and other commitments to engage in future expenditures are referred to as encumbrances. Since encumbrances do not represent liabilities or current expenditures, encumbrances are not reported in the accompanying financial statements.

Thirty-Fifth Judicial District Indigent Defender Board

**Notes to Financial Statements
For the Period Ended June 30, 2005**

NOTE 2 - CASH AND CASH EQUIVALENTS

These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 2005, the Board's entire collected bank balance was fully secured from risk by federal deposit insurance.

NOTE 3 - ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2005, are summarized as follows:

Fees assessed from indigent defendants	\$ 86,417
Due from the Grant Parish Sheriff's Office	4,572
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Total accounts receivable	90,989
Allowance for doubtful accounts	(86,417)
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Accounts receivable net of allowance for doubtful accounts	\$ 4,572